



ASSESSING

The Board of Assessors is comprised of three members. Each serves for a three year term and is appointed by the Mayor with City Council approval. This year Robert Goddard was reappointed by the Mayor and approved by Council at their March 2, 2015 meeting. He was appointed to the Board of Assessors in August 2011 to complete Mr. Jonathan Edwards' term and then was reappointed in March 2012 for a three year term. Mr. Goddard has served as chairperson of the Board since September 2011. His expertise in the appraisal field has been of great benefit to the Board. This term will expire on March 31, 2018.

As a rule, the Board of Assessors holds meetings every third Tuesday of the month or as needed. All meetings are posted and the public is welcome to attend the open sessions. Some of the Board of Assessors' duties include maintaining property records; assuring that all taxable property are being accurately reported and properly assessed; issue warrants for the collection of taxes and abatements for adjustment to value that the Board determines need to be made; reviewing applications for current use, yield tax, elderly and blind exemptions and veteran tax credit; reviewing and approving the annual sales study. The Board makes every attempt to stay informed of changes to the RSA laws that govern this office. We, the Berlin Board of Assessors, will continue to maintain our open door policy for taxpayers with questions or problems regarding assessments and assessment procedures.

Every year all sales from October of one year to September of the following year are

reviewed. The equalized ratio study is completed and all qualified sales are included. This study compares the assessed valuation and sale price as a means to establish that all properties are fairly assessed. The ratio that is established from this study affects the basis for distribution of County Taxes, School Foundation Aid and other forms of state financial assistance to towns and cities in New Hampshire. The 2014 equalized ratio is 142.2%.

Avitar has been contracted by the City to perform the Assessing functions until June 30, 2015. They have served as the City assessing firm since January 2000. All permits were reviewed and corrections that Avitar employees noted on the cards were done in-house using the Avitar CAMA system.

Every five years municipalities undergo an assessment review by the State of New Hampshire, Department of Revenue Administration. A State representative examines the City procedures, property record cards, exemption forms and veteran tax credits that have been granted as well as yield tax and excavation tax. The State has started their review of assessing practices used by the City of Berlin. As part of their review, the State spots checks various parcels in the City, they examine elderly exemption and veteran tax credit as well as properties receiving property tax exemption for religious, charitable or educational purposes. They will also be reviewing current use applications and land use change tax. In December 2014, the City signed a contract with KRT Appraisal, an Assessing Firm from Haverhill, MA, to conduct a statistical update for tax year 2015. A contract was also signed in December 2014 with Vision Government Solutions for their

Assessing software. The data conversion process from the Avitar CAMA system to the Vision CAMA system started shortly thereafter. The 2015 Statistical Update will be conducted using the Vision CAMA system.

All deeds received from the Registry of Deeds in Lancaster; any subdivisions and lot mergers approved by the Planning Board; as well as notice of demolitions and new construction; were sent to CGIS Mapping of Marion, MA, for updating of the City tax maps for changes that occurred prior to April 1, 2015. This is the seventh year CGIS has served the City in this capacity. Final maps have been printed and sent to us. These maps are used by this office, with copies given to various Departments. The maps are also available for public use and

for all City Departments. These maps and assessment information can be found on the City web site at <http://www.mapsonline.net/berlinnh/index.html>, and are, at this time, updated on an annual basis.

The Board of Assessors is committed to quality and excellence in government and will continue to respond to all requests for changes that occur due to budgetary constraints, public need, and new legislation.

Sincerely,
BOARD OF ASSESSORS
ROBERT GODDARD, CHAIRPERSON
KEM ROZEK, MEMBER
ROBERT PELCHAT, MEMBER

NOTICE REGARDING INVOLUNTARILY MERGED LOTS IN THE CITY OF BERLIN, NH

To any property owner in the City of Berlin who feels their property has been merged as the result of an involuntary merger which mean lots being merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

If your lots or parcels were involuntarily merged prior to September 18, 2010 by the City of Berlin, the City shall at the request of the owner, restore your lots to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the Coos County Registry of Deeds, provided that your request is submitted to the governing body prior to December 31, 2016. Also no owner in the chain of title can have voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be prevented from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots. All decisions of the governing body may be appealed in accordance with the provisions of NH RSA 676. The restoration of the lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

If you have questions about the status of your property and whether it has been merged involuntarily please call Susan Warren, Assessing Supervisor at 752-5245 or Pamela Laflamme, City Planner at 752-8587. [RSA 674:39 aa Regulation of Subdivision of Land](#)

SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2014 & APRIL 1, 2015

	APRIL 1, 2014	APRIL 1, 2015
Land	50,128,006	28,273,506
Building	278,462,103	225,861,900
Public Utilities	132,801,600	145,608,200
GROSS VALUATION	461,391,709	399,743,606
Blind Exemptions	60,000	59,300
Elderly Exemptions	2,441,900	2,191,800
Imp. To Assist Persons w/Disabilities	43,470	40,990
Water/Air Poll. Cont. Exem.	5,584,700	650,000
TOTAL EXEMPTIONS	8,130,070	2,942,090
NET VALUATION W/UTILITIES	453,261,639	396,801,516

EXEMPTIONS GRANTED

TYPE	APRIL 1, 2014		APRIL 1, 2015	
	#	Tax Amount	#	Tax Amount
Elderly	77	81,437.	73	85,897
Blind	4	2,001.	4	2,324
Physically Handicap	4	1,450.	3	1,606
Water/Air Poll. Cont.	2	186,250.	1	25,474
Veterans	511	88,125.	492	85,825

OTHER ACTIVITIES

TYPE	4-1-2013 to 3-31-2014		4-1-2014 to 3-31-2015	
Yield Tax	6	5,147.94	5	6,103.44
Excavation Tax	3	158.12	4	274.12
Property Transfers Processed	319		310	

2015 Tax Rates (per thousand):

Municipal	\$18.59
School	\$13.76
County	\$3.92
State Education	\$2.92
Total Tax Rate:	\$39.19

*Utilities valuations are not taxed locally for the State Education portion.